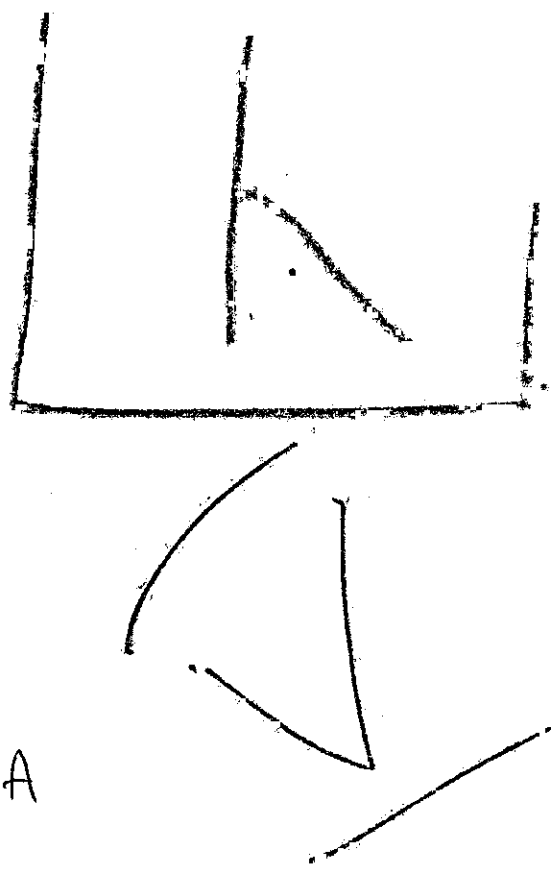
1937. **File No.** 1301/36

A CLASS Public Works **DEPARTMENT**

A. **BRANCH**

Subject:— Account Rules and Regulations Made by the Governor General under the Govt. of India (Audit and Accounts) Order

P-4



File No. 1308/36-A

G R., G D., No. 2408, dated 22-6-22.]

Correspondence

DOCKET SHEET (B)

Subject :—

File No. 1301 / 36

P. W. DEPT.

A. BRANCH.

References :—

Date.	To whom sent.	Notes and instructions.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 1st April 1937.

No.D./1061 Ref./37- In exercise of the power conferred by sub-paragraph (2) of paragraph 13of the Government of India (Audit and Accounts) order, 1936, the Governor General is pleased, after consultation with the auditor General of India, to make the following regulations -

Regulations.

1. The Auditor General of India shall audit all such receipts and accounts of stores and stock of the different departments of the Central Government as have hitherto been audited by him.

2. The Auditor General of India shall continue to conduct such audits in accordance with such rules and principles as have hitherto been in force.

J.C. Nixon,

Secretary to the Government of India.

No. 2797/33/5530-A

Finance Department.

Bombay Castle 20th April 1937.

Forwarded for information and guidance to -

The Commissioners of Divisions,

~~All Commissioners of Divisions.~~

All Collectors including the Collector of Bombay.

The Accountant General.

All Heads of Departments,

All Departments of the Secretariat.

2. The Government of India (Audit and Accounts) order, 1936 was published at pages 110 -113 of the Bombay Government Gazette Part I dated 28th January 1937.

By order of His Excellency the Governor of Bombay.

H.N.R.Iengar,

Deputy Secretary to the Government of Bombay,
Finance Department.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 1st April 1937.

No. D/1061-Ref./37.- In exercise of the powers conferred by sub paragraph (3) of paragraph 11 of the Government of India (Audit and Accounts) order, 1936 the Governor General is pleased, after consultation with the Auditor General of India. to make the following rules:-

1. (1) These rules may be called the Initial and Subsidiary Accounts Rules.

(2) They shall come into force on the 1st April 1937.

2. In these rules -

(1) "Initial Accounts" means a primary record of all money transactions affecting the revenues of the Federation or of any Province as they occur;

(2) the Order means the Government of India (Audit and Accounts) Order, 1936;

(3) Treasures" includes all treasuries and Sub-treasureies whether under the control of the Federation of of a Province; and other terms and expressions have the same meanings as have been assigned to them in the Order.

3. The Auditor General of India from the date these rules come into force shall be relieved from the responsibility for keeping accounts of the undermentioned class or Character:-

(a) Initial Accounts required to be kept in treasuries;

(b) Initial and Subsidiary Accounts that may be required to be kept in any office or department of the Federation , or, as the case may be, of any province;

(c) accounts of stores and stock that may be required to be kept in any office or department of the Federation or of a Province by order of the Governor General or of the Governor of the Province; and

(d) .....

(d) Tranding, Manufacturing and Profit and Loss Accounts and balance sheets and any other subsidiary accounts that may be required to be kept by order of the Governor General or of the Governor of a Province in any Department of the Federation or of the Province.

(4) Nothing contained in Rules 3 & 4 shall be const-rued as derogating from the authority of the Auditor General of India.

(a) To require any treasury, office or department keeping initial or subsidiary accounts to render accounts of such transactions as are included in them to the audit and accounts offices under his control on such date as he may determine; or.

(b) to prescribe the form in which such accounts shall be rendered and in which the initial accounts,, from which the accounts so rendered are compiled or on which they are based, shall be kept.

J.C. Nixon,

Secretary to the Government of India.

No. 2797/33/5531/A

Finance Department,

Bombay Castle. 20th April 1937.

Forwarded for information and guidance to:-

The Commissioners of Divisions,
All Collectors including the Collector of Bombay.
the Accountant General,
All Heads of Departments,
All Departments of the Secretariat,

2. The Government of India (Audit and Accounts) Order, 1936, was published at pages 110-113 of the Bombay Government Gazetter Part I dated 28th January 1937.

By order of His Excellency the Governor of Bombay.

H-V-R-Iengar,

Deputy Secretary to the Government of Bombay.

Finance Department.

MBD.

HVR.. 11/6/56